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2030 Dow Center

By Overnight Courier

April 25, 2003

Dockets Management Branch (HFA-305)
Food and Drug Administration
5630 Fishers Lane, Room 1061
Rockville, MD 20852

Re: **Comments of The Dow Chemical Company on FDA's Draft Guidance for Industry on "Part 11, Electronic Records, Electronic Signatures—Scope and Application", Docket Nos. 03D-0060, 99D-1458, 00D-1538, 00D-1543, 00D-1542, and 00D-1539**

Dear Sir or Madam:

Attached for filing in these dockets are the comments of The Dow Chemical Company on the draft Part 11 guidance document issued in February 2003.

Sincerely,

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The Dow Chemical Company
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Attachment

00D-1543

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